

# SALES TAX (No. 3).

No. 4 of 1961.

An Act to amend the *Sales Tax Act (No. 3) 1930-1960.*

[Assented to 4th May, 1961.]

**B**E it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Sales Tax Act (No. 3) 1961.* Short title and citation.

(2.) The *Sales Tax Act (No. 3) 1930-1960*,\* as amended by this Act, may be cited as the *Sales Tax Act (No. 3) 1930-1961.*

2. This Act shall be deemed to have come into operation on the twenty-second day of February, One thousand nine hundred and sixty-one. Commencement.

3. Sections three and four of the *Sales Tax Act (No. 3) 1930-1960* are repealed and the following sections inserted in their stead:—

“ 3. Sales tax is imposed, at the rates specified in the next succeeding section, upon the sale value of goods manufactured in Australia and, on or after the twenty-second day of February, One thousand nine hundred and sixty-one, sold by a taxpayer not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer. Imposition of tax.

\* Act No. 30, 1930, as amended by No. 30, 1931; No. 34, 1936; No. 32, 1938; No. 18, 1939; Nos. 5 and 79, 1940; No. 35, 1941; No. 9, 1942; No. 47, 1943; No. 60, 1946; No. 57, 1949; No. 40, 1950; No. 66, 1951; No. 47, 1952; No. 56, 1953; No. 48, 1954; No. 8, 1956; No. 74, 1957; and No. 91, 1960.

## Rates of tax.

- “ 4. The rates of the sales tax imposed by this Act are—
- (a) in respect of goods covered by the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1961*—25 per centum;
  - (b) in respect of goods covered by the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1961*— $8\frac{1}{3}$  per centum;
  - (c) in respect of goods covered by the Fourth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1961*— $16\frac{2}{3}$  per centum;
  - (d) in respect of goods covered by the Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1961*—30 per centum; and
  - (e) in respect of goods not covered by the Second, Third, Fourth or Fifth Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935–1961* and on the sale value of which it is not provided by that Act that the sales tax imposed by this Act shall not be payable— $12\frac{1}{2}$  per centum.”.

## Saving.

4. The sales tax imposed by the provisions repealed by this Act upon the sale value of goods manufactured in Australia and, on or after the sixteenth day of November, One thousand nine hundred and sixty, and before the date of commencement of this Act, sold by a taxpayer, not being either the manufacturer of those goods or a purchaser of those goods from the manufacturer, continues to be imposed as if those provisions had not been repealed.

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